

# Office of City Auditor

## Improving Accountability Over Swimming Pools' Cash Handling

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## EXECUTIVE SUMMARY

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Citizens expect the City of Seattle both to provide high-quality services and to properly safeguard the money it receives. How City facilities handle cash, therefore, makes a particularly strong impression on citizens and prompts them to call the Office of City Auditor to voice their concerns. In response to one of these calls, and as part of our on-going review of all City cash handling operations, we reviewed the policies and procedures over cash handling and revenue collections at City-operated swimming pools to identify potential improvements. The Department of Parks and Recreation (Parks) manages these pools for the City.

### RESULTS AND RECOMMENDATIONS

#### Bank Deposits

The controls which Parks established for bank deposits did not ensure that pool staff deposited all cash receipts in City bank accounts and allowed missing bank deposits to go unnoticed. Parks needs to improve its controls over bank deposits by ensuring that pool supervisors 1) keep a log of all deposits cashiers prepare, 2) follow up on deposits lacking validated bank deposit slips, 3) review the Daily Financial Report for missing information, and 4) record and track the serial numbers of deposit bags.

#### Accountability over Cash Receipts

Parks needs to further standardize practices for handling cash at the pools, particularly in regard to 1) generating and providing cash receipts, 2) collecting important cash register information, 3) requiring cashiers to “cash out”<sup>1</sup> during breaks and between shifts, 4) restricting cashiers’ access to cash register information regarding totals expected in the till, and 5) verifying cash and check amounts in bank deposits to the totals recorded on the cash register.

#### Oversight and Monitoring of Cash Handling

Parks could provide more oversight and monitoring of the pools’ cash handling operations. In particular, the Department of Parks needs to perform periodic surprise cash counts at the pools and annually reconcile the swim ticket inventory. In addition, the Department needs to improve the guidance and training it provides to cashiers.

#### Improving Security at Pool Sites

Parks needs to improve the security at the pools by ensuring that pools 1) regularly change the combinations and keys to safes, 2) provide all cashiers with access to a security alarm or buzzer, 3) use the Seattle Police Department’s security evaluation service, 4) and conduct criminal background checks on cashiers.

#### Agency Response

Parks has generally agreed with the recommendations in this report and has already started to implement them.

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<sup>1</sup> that is, compare cash actually in the till to the amount the cash register shows the till should contain

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## PURPOSE

Citizens expect the City of Seattle both to provide high-quality services and to properly safeguard the money it receives. How City facilities handle cash, therefore, makes a particularly strong impression on citizens and prompts them to call the Office of City Auditor to voice their concerns. In November 1995, a citizen notified us that he suspected financial irregularities at a City of Seattle swimming pool because the cashier had not provided him a receipt. Providing cash receipts to every customer is a basic control in cash handling operations. In response to this concern and as part of our on-going City-wide review of cash-handling sites, we reviewed the financial controls over cash handling and revenue collections at all City-operated swimming pools. We examined whether the pools' policies and procedures adequately safeguard their cash assets and worked with Aquatics Program managers and staff from the City of Seattle Parks and Recreation Department (Parks) to design improved controls at the swimming pools.

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## BACKGROUND

Parks owns and operates nine swimming pools:<sup>2</sup> eight indoor pools open year round, and one outdoor pool<sup>3</sup> open only in the summer. The pools offer citizens an opportunity for such activities as recreational swimming, fitness classes, and swimming instruction. In 1996, the City's pools served over 740,000 customers, 63 percent of whom were 18 years old or younger (see Addendum A).

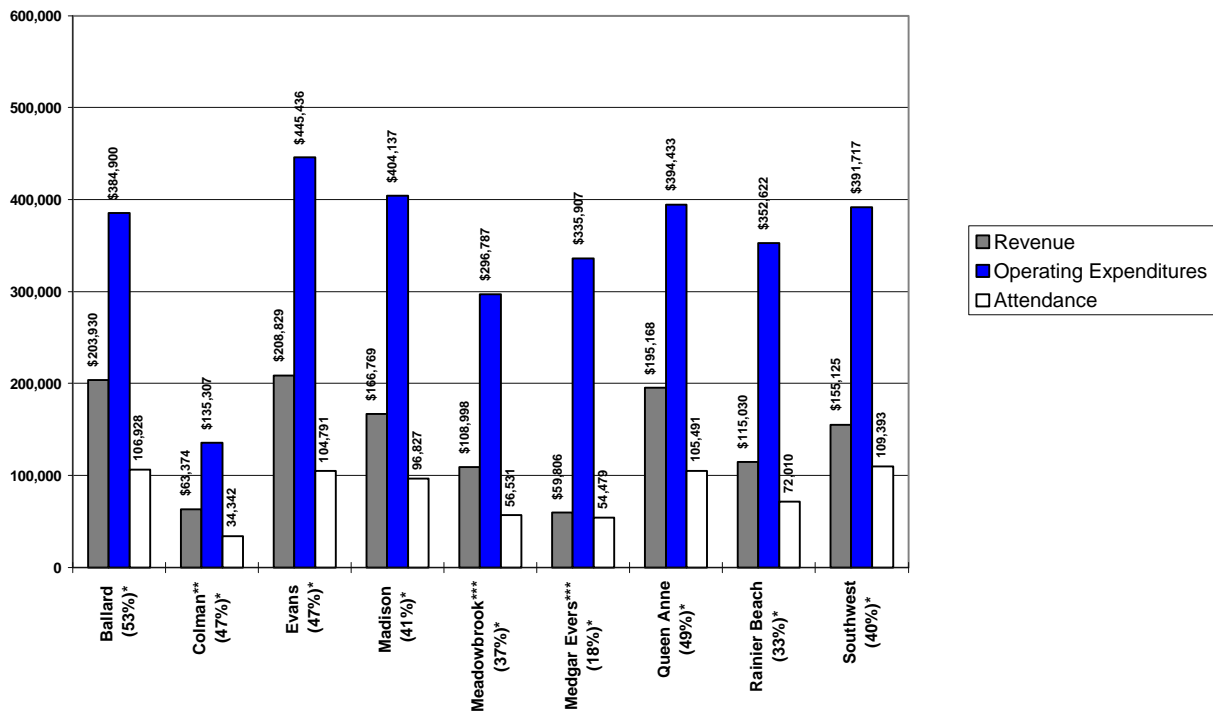
In 1996, the pools incurred operating expenditures of \$3.2 million and collected \$1.3 million in revenues. As Chart 1 shows, attendance, revenues, and expenditures varied significantly among swimming pools. Excluding the figures for the summer-only outdoor pool (Colman), expenditures for individual pools ranged from slightly less than \$300,000 to nearly \$450,000; attendance from roughly 54,000 to slightly more than 109,000; and revenues from about \$60,000 to nearly \$209,000. Current Parks fees for recreational swimming at the City's swimming pools are \$2.50 per session for adults and \$1.75 per session for youth and seniors. (In 1996, these fees were \$2.25 and \$1.50 respectively.) Visitors using City swimming pools paid, on average, \$1.72 per use in 1996, although this average varied significantly from pool to pool, ranging from about \$1.10 to 2.00 per use. Overall, revenues covered about 41 percent of operating expenditures in 1996. However, the percentage of operating expenses covered by pool revenues in 1996 varied significantly among the pools; ranging from 18 percent at Medgar Evers Pool to above 50 percent at Ballard Pool. (See Addendum B for 1992-1996 data.) Our review of attendance, revenue and expenditure data suggests that the low levels of revenue in relation to attendance and operating expenses at Medgar Evers Pool is due to the high portion of discounted and free services provided to low-income customers at this pool compared to other pools.

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<sup>2</sup> In 1996 Parks assumed control of the Magnolia Swimming Pool Project to design and construct an additional outdoor swimming pool in Magnolia, scheduled to begin operation in May of 1998.

<sup>3</sup> Colman Pool.

**Chart 1**  
**Swimming Pools Revenues, Operating Expenditures & Attendance**  
**For the Year 1996**



\* The percentage of Operating Expenses covered by pool Revenues.

\*\* Colman is an outdoor pool operating only during the summer season.

\*\*\* Meadowbrook was closed for 5 months and Medgar Evers was closed for 3 months in 1996 for construction work.

Within Parks, the Citywide Aquatics manager and Aquatics Program Coordinator coordinate the operation of the nine City swimming pools. Parks also has Recreation Managers for each of the three geographic Divisions -- North, Central, and South -- who have responsibility for overseeing the daily operations of the facilities in their divisions, including the indoor swimming pools. Outdoor seasonal summer facilities are managed by the Citywide Division. Aquatic Center Coordinators at each pool site are responsible for managing the program, staff, and financial operations of the pools.



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## SCOPE AND METHODOLOGY

In reviewing the financial controls over revenue collection and cash handling at City swimming pools, we:

- used a cash-handling self-assessment questionnaire sent to all nine pools<sup>4</sup> to identify areas where pools reported non-compliance with cash-handling controls (see Addendum C for a summary of the questionnaire responses);
- interviewed Park's Aquatic Program managers, Aquatic Center Coordinators and staff, and accounting personnel, and attended a meeting of Aquatic Center Coordinators and cashiers to present our preliminary findings and obtain feedback;
- surveyed cash-handling operations at pools in seven other local jurisdictions, focusing specifically on problem areas which City of Seattle Aquatic Center Coordinators and staff had identified;
- anonymously visited seven pools to observe cash handling operations for adequacy of internal controls;
- performed surprise cash counts at three pools and reconciled the cash in the cash registers with interim cash register summary tapes;
- analyzed revenue and expenditure data for the period 1992-96 and attendance data for 1995-96, by pool and age of participant and performed sensitivity analysis using these data to identify significant trends and variances;
- examined the Daily Financial Reporting Forms for three swimming pools for August 1996, along with their attached documentation, to look for trends<sup>5</sup> and verify agreement between the information on the forms and on the supporting documentation<sup>6</sup>; and
- performed additional work to identify reasons behind significant variances in revenue and attendance data between pools or over time at the same pool.

We performed this review between June and August 1996 and January and April 1997, in accordance with generally accepted government auditing standards.<sup>7</sup>

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<sup>4</sup> We developed this self-assessment questionnaire as part of our 1996 city-wide survey of cash-handling operations, using guidance from several internal control manuals including the Internal Control Checklist produced by the Municipal Treasurer's Association, the Handbook of Internal Accounting Controls, by Wanda Wallace, Ph.D., the Handbook for Internal Auditors, by William Perry and our own experience in auditing cash-handling operations.

<sup>5</sup> For example, in the number and amounts of the daily bank deposits, reported voids, overages/shortages, and No Sales transactions.

<sup>6</sup> For example, whether the handwritten deposit slips agreed with the imprinted bank validations, whether the cash and check amounts listed on the deposit slips agreed with the totals on the Z tapes, whether the amounts on the bank deposit slips agreed with the recorded amounts on the monthly Standard Cash Transactions "Shift Report" which Accounting Services prepared, and whether the opening and closing amounts shown on the Z tape agreed with the amounts reported on the Daily Financial Reporting Form.

<sup>7</sup> Government Auditing Standard 3.33 requires an audit organization to have an external quality control review at least once every three years. We are currently undergoing an external quality assurance review.

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## RESULTS OF OUR WORK

Parks' financial controls over cash assets need to be strengthened. Specifically, Parks needs new procedures to: (1) improve controls over swimming pool bank deposits (existing controls may have permitted employee theft); (2) improve the handling of cash at swimming pools; (3) increase departmental oversight of swimming pool cash-handling operations; and (4) improve security at all pool sites. Parks officials also need to develop a work plan for consolidating cashiering and other cash-handling operations at the three new recreation-aquatic "super-centers" with consolidated entrance lobbies.

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### *Parks Lacks Adequate Controls Over Swimming Pool Bank Deposits*

Serious weaknesses in internal controls over bank deposits have prevented pool supervisors and Parks personnel from ensuring that pool staff deposit all swimming pool cash receipts in City bank accounts. Parks does not know if all cash received is deposited in the bank. For instance, failure to record and verify all deposits and to control deposit bags allowed three bank deposits which were missing to go undetected from three weeks to four months. Deposit bags which contained these deposits were later found by a pool employee in the attic of the swimming pool with some of the deposits missing.<sup>8</sup> The loss to the City related to these irregularities was \$434. However, the overall significance of these incidents is greater because Parks was not able to hold one person accountable for the irregularities, nor will they be able to identify other potential losses in a timely manner without strengthening current internal controls.

The following weaknesses concern us:

- Aquatic Center Coordinators do not keep a log of each bank deposit, including its date and the name of the person making the deposit.
- Parks has not clearly established who is responsible for verifying that pool staff actually make all the bank deposits the cashiers prepare and for following up on missing bank deposits.
- Some pools do not record the serial numbers of the plastic tamper proof deposit bags on their deposit slips, thus limiting their ability to use these numbers to locate missing deposits. Both bank officials and City of Seattle Finance Division personnel stated that recording bag numbers on deposit slips would help identify missing deposits. In addition, Aquatic Center Coordinators should keep track of the serial numbers of the deposit bags they receive from the Finance Division, to ensure that they are all accounted for.

Without these controls in place, swimming pools cannot ensure they are complying with City policy that cash receipts be recorded promptly and deposited in a City bank account intact and within 48 hours of receipt.

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<sup>8</sup> In two bags, all the cash was missing and in one bag only part of the cash was missing.

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### **Recommendations: Controls Over Bank Deposits**

Parks officials should improve controls over bank deposits by directing:

1. Aquatic Center Coordinators to keep a log of all deposits cashiers prepare, including who takes the deposit to the bank and when. Such a log would allow Aquatic Center Coordinators to: a) determine how many deposits should be in the safe at any given time, b) ensure that cashiers have a validated bank deposit slip for each deposit actually made, and c) determine who is responsible for a missing deposit.
2. The Accounting Services Unit to work with Aquatic Center Coordinators to follow up on deposits which Aquatic Center Coordinators report as lacking validated bank deposit slips and also closely review the Daily Financial Report for missing information. This follow up would involve checking Seattle Financial Management System (SFMS) records and, after a pre-established period of time, informing Parks management that validated bank deposit slips are missing. Aquatic Center Coordinators will remain responsible for working with the bank's Customer Service Representative to obtain copies of missing deposit slips which cannot be confirmed using SFMS or other means.
3. Cashiers to record the plastic tamper-proof deposit bag numbers on all deposit slips and Aquatic Center Coordinators to keep track of the serial numbers of the bags they receive to ensure they are all accounted for.

**Current Status:** Citywide Aquatics Program management and the Accounting Services Unit agree with this plan and have already taken steps to implement it. All three items should be in place by June 1, 1997.

See Addendum E for more detail.

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### ***Parks Needs to Increase Accountability Over Cash Received at the Pools***

Parks needs to increase their accountability for cash received at the pools. Current weaknesses include: 1) pools are not generating and providing cash receipts, 2) pools are not collecting important cash register information, 3) cashiers are not always "cashing out" during breaks and between shifts, 4) cashiers have inappropriate access to Z tapes, and 5) Parks is not verifying bank deposit cash and check amounts to Z tapes.

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### **Pools Not Generating and Providing Cash Receipts**

Swimming pool cashiers are not providing cash receipts to all customers, nor has pool management made customers aware (for example, through large signs near the cash registers) that cashiers must generate receipts for each and every customer and provide cash register receipts

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upon request. In addition, the Micro 2000 cash registers at five pools cannot generate cash receipts automatically without the operator's special intervention to "hand feed" special paper into the register prior to finishing the transaction. Correcting this deficiency in the five pools with Micro 2000s will cost about \$1,200 per register. Without a well-publicized requirement that cashiers provide cash register receipts to all customers, cashiers are relatively free to pocket cash payments instead of putting them in the register. The lack of a cash register receipt throws suspicion even on an honest cashier. We initiated this audit, in part, from a citizen's suspicion of employee theft based solely because the cashier did not provide the citizen a cash register receipt.

Our survey of seven pools in other governmental jurisdictions confirmed that two automatically offer cash receipts to all customers. Three of the seven pools offer receipts upon request; one, for transactions greater than \$2; and one, not at all. Of the two jurisdictions mentioned above whose operations are most similar to the City of Seattle's, one offers receipts to all customers and one for transactions greater than \$2.

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### **Pools Not Collecting Important Cash Register Information**

At some pools, the programmable Micro 2000 cash registers (available at five of the City's pools) have not been programmed to provide all the information needed for effective cash handling. All registers (programmable or not) should provide

- opening and closing balances
- cumulative grand totals for No Sales, Voids, and Refunds
- sales by type of sale
- sales by type of payment (cash, check, or credit card), and
- attendance data for all types of participants (classes and swim passes as well as free swims).

In addition, the Micro 2000 registers should provide electronic data transfer onto a computer system for daily and monthly reporting purposes.

Our review of the August 1996 Daily Financial Reporting Forms from three of the City's swimming pools revealed that the three pools (two with Micro 2000 cash registers) differed in how they used the Void and No Sales keys on the cash registers and in how they handled credit card payments and tracked attendance. As a result of these inconsistencies, Parks' Aquatic Program managers cannot compare cash handling performance between pools and investigate substantial variations.

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### **Cashiers Not "Cashing Out" Between Shifts**

Cashiers at all pools share the same cash drawer but, at many pools do not "cash out" (that is, run X-tapes showing the current balance and perform a cash count) when new cashiers come on duty. When more than one cashier uses the same cash drawer, failing to "cash out" creates a lack of accountability for cash overages or shortages. Our survey of other local governments found that the swimming pools in the two other local jurisdictions most comparable to Seattle<sup>9</sup> either give cashiers their own cash drawers or require their cashiers to "cash out" when a new cashier comes on duty.

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<sup>9</sup> King County, Washington, and Portland, Oregon.

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### **Cashiers Have Inappropriate Access to Z Tape**

Not all pools restrict access to the Z tape key or code to management. This key/code generates sale summaries at the end of each day, against which cashiers balance their end-of-day cash counts. Allowing cashiers to run their own summary tapes without management oversight creates the risk of them pocketing any cash in excess of the final cash balance and then adjusting their final cash totals downward to match the final cash balance (Z tape). Our survey of public pools in other jurisdictions found that five out of seven pools restrict access to their Z key to managers only.

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### **Parks Not Verifying Bank Deposit Cash, Check, and Credit Card Amounts to Z Tapes**

The Aquatic Center Coordinators are not periodically verifying that the cash, check, and credit card amounts listed on the bank deposit slips match those on the Z tapes before they submit the Daily Financial Information to Accounting Services. In addition, at least one pool does not itemize cash, checks, and credit cards on the Z tape cash register so that this verification could take place and another pool prepares an aggregate receipt for all checks received on busy registration days. Failure to itemize checks on the bank deposit slips and to verify the cash, check, and credit card amounts to the Z tapes puts Parks at risk of cash-check substitution schemes. Cash-check substitution schemes occur when cashiers fail to run check receipts through the cash register, then use the checks to cover cash payments they have “pocketed.” Our review of the August 1996 Daily Financial Reporting Forms at three pools revealed that, at one pool, the cash and check amounts on the cash register tapes did not match the cash and check amounts on the deposit slips about one third of the time. Credit card payments are also not handled in a consistent manner by swimming pools.

### **Recommendations: Cash Handling at Pool Sites**

Parks officials should improve cash-handling controls at City swimming pools by:

1. Directing cashiers to provide receipts to all customers or make receipts available to all customers and have Aquatic Center Coordinators display large easy to see signs informing the public that receipts must be generated for each customer; and upgrading the Micro 2000 cash registers so that they generate cash receipts automatically with each transaction.

Sound cash handling practices require offering cash receipts to all customers. In the event that management chooses not to implement this option, at the very least, the following should occur:

- a separate cash receipt for each customer should be generated;
- pools should post large easy to see signs informing customers that receipts must be generated for each customer; and
- pools should institute a compensating control, such as randomly observing

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cashiers without prior notice.

2. Requiring pools to program their cash registers so that cashiers process transactions as uniformly as possible between locations and dedicating the resources necessary to program the pools' five Micros 2000 computers so that they:  
a) contain all the relevant keys needed for adequate internal controls over cash handling operations; provide attendance data electronically, eliminating the need for manual tracking; and allow downloading data directly onto a computer (for example, PC/LAN) system for monthly and daily reports. Citywide Aquatics Program management should develop policies and procedures for the uniform use of cash register keys and ensure that all cashiers are trained in their appropriate use.<sup>10</sup>
3. Requiring on-duty cashiers to "cash out" (that is, run a X-tape and perform a cash count) when a new cashier comes on duty.
4. Restricting access to the Z tape key/code, which allows cash registers to summarize all preceding transactions, unless the Department has other compensating control. Such compensating control includes, having the supervisor be present when the cashier runs the Z tape at the end of all registration days, making sure all cash registers have opening and closing balance on the Z tape and the supervisors' review this balance on a daily basis.
5. Requiring cashiers to itemize checks on all deposit slips or attach an adding machine tape to the deposit slip. The Aquatic Center Coordinators should periodically verify that the check and cash amounts on the Z tapes attached to the Daily Financial Reporting Forms match the amounts shown on the corresponding deposit slips before submitting the forms to Accounting Services.

Current status: Citywide Aquatics Program management:

- Agreed to have standardized signs made that will visibly display "Receipts Available Upon Request." The Department has prepared a request as part of the 1998 budget review, to add a printer to the five sites<sup>11</sup> with micro 2000 cash registers and purchase electronic computerized cash registers for Colman, Ballard and Medgar Evers. However, Parks officials told us that providing cash receipts automatically to all customers creates two major problems for their pool operations. First, it extends the amount of time that customers must wait to enter the pool -- an important consideration during busy times, when an extended wait can significantly reduce the total time the customer has available to swim. Second, it creates serious litter

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<sup>10</sup> Such policies might require the approval of the pool manager or on-duty supervisor for all voided transactions or forbid use of the NO SALE key to record attendance (since management should be able to use the NO SALE key to track how many times the cashier opens the register for such non-sales purposes as providing change for customers).

<sup>11</sup> Evans, Madison, Meadowbrook, Queen Anne and Southwest

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problems because many of the receipts end up on the locker room floors or, worse, in the pool drainage system. Finally, Aquatic Center Coordinators and staff told us that the majority of their customers -- many of whom are children --do not want a receipt.

- Is currently evaluating the financial systems equipment at some pool sites and is running test operations at one site, with the goal of having six sites functioning the same by January 1, 1998. The other three sites<sup>12</sup> do not have the equipment necessary to perform these functions and will require new registers.
- Citywide Aquatics Program management estimates that it will take cashiers an extra hour a day at an estimated budget cost of \$32,000 a year, to overlap cashiers shifts so they can cash-out between cashiers, and at the end of the day overlap with the supervisor to run a "Z" tape. As such, the Office of City Auditor will work with the Citywide Aquatics Program management to try to identify and implement by October 1997 other compensating controls which may accomplish the same goal at lesser cost.
- According to Citywide Aquatics Program management, most cashiers have access to both the X and Z codes on their machines. While most pools try to have at least two people there when the Z tapes are run (the cashier and a supervisor), this requirement is not always realistic because the number of staff on duty at any given time is limited. For example, frequently the supervisor (pool manager or head lifeguard) has pool side duties during the time the cashier cashes out, and leaving these duties to assist the cashiers could create safety hazards for pool users.
- Followed up with all pools to ensure that cashiers are either itemizing or running a cash register tape of checks on all deposit slips. In addition, the Aquatic Center Coordinators agreed to periodically verify that the check and cash amounts on the Z tapes attached to the Daily Financial Reporting Forms match the amounts shown on the corresponding deposit slips.
- See Addendum E for more detail.

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### ***Parks Could Improve Management Oversight Over Aquatics Programs***

Parks Aquatic Program management needs to increase oversight over cash handling at the City's pools, including: 1) improving the guidance and training it provides to cashiers, 2) annually reconciling swim ticket inventory, and 3) performing surprise cash counts.

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### **Parks Not Providing Sufficient Guidance and Training for Pool Cashiers**

Prior to our review, Aquatics Program management had not provided pool managers and cashiers consistent, updated guidance on cash handling procedures. Since beginning our audit, they

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<sup>12</sup>Colman, Ballard and Medgar Evers

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provided each Aquatic Center Coordinator with an updated policies and procedures manual. This manual is a significant improvement on previous documentation. However, Aquatics Program management still does not provide new cashiers with the training they need to ensure they process and record all transactions properly and uniformly. Current training of new pool cashiers is not sufficiently specific to pool operations. It lacks hands-on experience with cash registers and does not include training in how to properly complete the Daily Financial Reporting Form. Often the training is not available at times and locations convenient for pool staff (for example, on-site and in the evenings).

By not having updated, specific guidance until recently and still lacking adequate training, the various pools have inconsistent procedures which make it more difficult for cashiers to work in two or more pools efficiently<sup>13</sup> and for Accounting Services staff to process and monitor the Daily Financial Reporting Forms and gather consistent reliable data about aquatics programs.

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### **Parks Not Reconciling Swim Pass Inventory Annually**

The Aquatics Program is not annually reconciling the City's centralized inventory of swim passes. These passes are high-value punch cards which provide for an extended number of swims or fitness sessions. The total revenues from these passes in 1996 amounted to approximately \$280,000. The Aquatics Program controls these passes by keeping them in a locked, centralized location and allowing only an Aquatic Center Coordinator or Aquatics Program manager to "sign" them out for subsequent sale. No one, however, reconciles the year-end physical inventory of passes against the matching record balance.<sup>14</sup> As a result, loss or theft of passes would likely go undetected.

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### **Parks Not Performing Surprise Cash Counts at Pool Sites**

Six pools reported that they have not had a surprise cash count since Parks eliminated its internal auditor position in December 31, 1993. Lack of surprise cash counts undermines management efforts to emphasize the importance of internal financial controls. In fact, some pool managers told us that they were glad we were conducting surprise cash counts as part of our audit because it supported their efforts to convince their staff of the importance of proper cash handling.

### **Recommendations: Management Oversight**

To strengthen management oversight over cash-handling procedures at the City's swimming pools, the Aquatics Program of Parks should:

1. Develop, in conjunction with the Accounting Services Unit, cash handling training for cashiers that is specific to pool operations, and available at times and locations convenient for pool staff.

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<sup>13</sup> According to Aquatics Program management, about one-half of all the pool cashiers work at more than one facility each week.

<sup>14</sup> The record balance equals the initial number of passes less the number of passes "signed out" during the year plus the number sold or returned unused at year end.



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2. Reconcile inventory of swim passes at least at year end to ensure that all tickets have been accounted for. The Aquatics Program should keep a separate sign-out sheet for each pool so as to easily reconcile the total number of passes it has issued to a particular pool with the total number sold and returned.
  3. Conduct surprise cash counts at all pool locations randomly throughout the year, including immediately after such busy times as swim class registrations because cash receipts are significantly greater than average on these days. These surprise cash counts should include a count of the pool's inventory of unused swim passes and a reconciliation of the physical count with the record balance.

Current Status: Citywide Aquatics Program management agrees with the above recommendations and has already taken steps to implement them.

See Addendum E for more detail.

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### ***Parks Needs to Improve Security at Pool Sites***

The physical security at the City's swimming pools needs improvements because: 1) safe combinations/keys are not changed regularly, 2) not all cashiers have access to a security alarm or buzzer, 3) security evaluations are not conducted for each pool site and 4) criminal background checks are not performed on cash-handling employees.

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### **Parks Not Regularly Changing Safe Combinations/Keys**

Swimming pool managers do not change safe combinations/ keys regularly. As a result, at some pools, as many as 10 lifeguards, in addition to the Aquatic Center Coordinator, have access to the safe. In such a situation, it is difficult to establish accountability for such City assets as bank deposits and swim tickets/passes.

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### **Not All Cashiers Have Access to a Security Alarm or Buzzer**

At five of the nine pools, cashiers do not have access to a security alarm or buzzer. This is of particular concern because all the pools are open until late in the evening, and cashiers are commonly the only ones on duty in their areas during these times.<sup>15</sup>

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### **Parks Not Conducting Security Evaluations**

The majority of the City's pools have not received a Seattle Police Department security evaluation of their premises. These evaluations could provide important feedback to Parks and to Aquatic Center Coordinators that would allow them to better protect City employees and City assets. Pool and recreation managers at one site told us that, given the planned changes in the construction of their lobby, they would be particularly interested in receiving the Seattle Police Department's recommendations.

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<sup>15</sup> Pool managers and lifeguards are generally stationed by the pool.

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### **Parks Not Conducting Criminal Background Checks on Pool Cashiers**

Parks officials do not request periodic criminal background checks on employees once they have hired a person as a cashier nor for City employees who transfer into cash-handling positions. In addition, the criminal background checks on new hires are more directed at protecting children and focus on non-financial improprieties. Background checks which include a concern for prior financial improprieties, in addition to protecting children, are needed because: (1) cashiers have direct access to cash and other assets easily convertible to cash; (2) practical considerations at the pools sometimes prevent the full implementation of internal controls; and (3) pools currently have the internal control weaknesses we have already discussed in this report.

#### **Recommendations: Improved Security at Pool Sites**

To improve security at all City swimming pools, Parks needs to require pools to:

1. Change safe combinations regularly and especially when changes in pool management occur.
2. Explore options, such as drop safes, that would reduce the number of staff who need to have the safe combination.
3. Ensure cashiers at all pools have access to a security alarm or buzzer.
4. Schedule Seattle Police Department security evaluations of all pool facilities, particularly either before performing renovations or at scheduled maintenance shut-downs. These evaluations should include recommendations about acquiring and using appropriate alarm systems.
5. Request criminal background checks which focus on prior financial improprieties on all newly hired cashiers and all employees newly transferred to cash-handling functions. Also conduct background checks periodically (for example, every three years) during a cashier's employment.

Current status: Parks officials agree with the above recommendations and have already taken steps to implement them.

See Addendum E for more detail.

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### ***Parks Needs to Plan for Consolidating Entrances at Pools Located at Recreation Centers***

Parks has scheduled three recreation centers and their co-located pools to consolidate their entrance lobbies this year. However, at the time we interviewed Parks officials, they had made plans for consolidating business operations but not cashiering and other cash-handling operations

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at the three sites. Pool and recreation managers told us of the need to plan the cash handling operation to successfully implement the consolidation.

**Recommendation: Planning for Consolidated Entrances**

Parks needs to establish a committee to develop a work plan for consolidating the cashiering and cash-handling operations at the three new “super-centers” with consolidated entrance lobbies. The work plan should include establishing new cash handling policies and procedures, securing funding to purchase new equipment (cash registers), selecting the new equipment and any necessary software, and developing a training program for employees.

Current status: Citywide Aquatics Program management agrees with this recommendation and has already taken steps to implement it.

See Addendum E for more detail.

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## CONCLUSION

Parks needs to strengthen its policies and procedures over cash-handling at the City’s swimming pools to provide reasonable assurance that staff collects, deposits and accounts for all revenues on a regular basis. Parks also needs to improve security at all pool sites. As noted in the report, Parks has already taken steps to address many of their internal control weaknesses. Addendum E provides a complete list of the audit recommendations and the current status of these recommendations, and Addendum F provides Parks’ response. However, Parks has not yet addressed some issues--for example, pools not generating and providing cash receipts and accountability for cash in cash drawers. These continued weaknesses make Parks vulnerable to future losses of City assets.

We recognize that Parks has to balance its mission of providing high quality, accessible, and affordable recreational services to the public and must take factors such as customer service considerations into account, as well as adherence to internal control standards. However, viewing good customer service and good internal controls as competing objectives is a false dichotomy. When the public uses city facilities, they expect both the same level of customer service they receive from private entities and that similar standards of financial controls will be in place. To satisfy this objective and ensure that public funds are adequately safeguarded, when management chooses customer service over more typical controls, they must compensate by strengthening other controls such as management oversight. Many of our findings and recommendations address these issues accordingly.

We appreciate the assistance and cooperation provided to us by Parks managers and staff during the course of this audit. They willingly discussed and are implementing solutions to many of the internal control weaknesses we identified. We were impressed by their commitment to improving their operations.



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## ADDENDA

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Addendum A:	Swimming Pools Attendance Data for the Years 1995-96.....	17
Addendum B:	Swimming Pools Revenues and Operating Expenditures for the Years 1992-96.....	18
Addendum C:	Swimming Pools Self Assessment of Cash Handling Questionnaire.....	20
Addendum D:	Summary of Telephone Interview of Other Local Jurisdictions.....	27
Addendum E:	Current Status of Audit Recommendations .....	29
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Addendum G:	Office of City Auditor's Report Evaluation Form.....	37



### Swimming Pools Attendance Data for the Years 1995-96

The following table summarizes the City of Seattle swimming pools attendance by age group, for the years 1995 and 1996. The data shows that attendance varies by pool and age group. Overall over 60% of swimming pool attendants in 1995-96 are youth.

#### **SWIMMING POOLS ATTENDANCE DATA**<sup>16</sup>

SWIMMING POOL	1996 ATTENDANCE				
	Youth <sup>17</sup>	Adult	Senior <sup>18</sup>	Total	% of Total Attendants
<b>BALLARD</b>	61,934	36,760	8,234	106,928	14%
<b>COLMAN</b> <sup>19</sup>	21,219	12,799	324	34,342	5%
<b>EVANS</b>	59,061	39,168	6,562	104,791	14%
<b>MADISON</b>	66,204	25,095	5,528	96,827	13%
<b>MEADOWBROOK</b> <sup>20</sup>	37,044	15,219	4,268	56,531	8%
<b>MEDGAR EVERS</b> <sup>21</sup>	41,922	11,508	1,049	54,479	7%
<b>QUEEN ANNE</b>	61,786	35,970	7,735	105,491	14%
<b>RAINIER BEACH</b>	49,727	19,325	2,958	72,010	10%
<b>SOUTHWEST</b>	70,873	33,202	5,319	109,394	15%
<b>TOTAL</b>	<b>469,770</b>	<b>229,046</b>	<b>41,977</b>	<b>740,793</b>	<b>100%</b>
<b>% of Total Attendants by Age Group</b>	<b>63%</b>	<b>31%</b>	<b>6%</b>	<b>100%</b>	

SWIMMING POOL	1995 ATTENDANCE				
	Youth	Adult	Senior	Total	% of Total Attendants
<b>BALLARD</b>	54,411	28,392	7,775	90,578	12%
<b>COLMAN</b> <sup>4</sup>	21,031	10,851	264	32,146	4%
<b>EVANS</b>	53,801	46,320	7,288	107,409	14%
<b>MADISON</b>	63,141	19,954	4,746	87,841	12%
<b>MEADOWBROOK</b>	74,775	28,694	9,431	112,900	15%
<b>MEDGAR EVERS</b>	49,618	13,747	1,423	64,788	9%
<b>QUEEN ANNE</b>	54,602	30,317	6,137	91,056	12%
<b>RAINIER BEACH</b>	53,531	14,455	3,171	71,157	9%
<b>SOUTHWEST</b>	65,243	29,089	6,190	100,522	13%
<b>TOTAL</b>	<b>490,153</b>	<b>221,819</b>	<b>46,425</b>	<b>758,397</b>	<b>100%</b>
<b>% of Total Attendance by Age Group</b>	<b>65%</b>	<b>29%</b>	<b>6%</b>	<b>100%</b>	

<sup>16</sup> Unaudited data provided by Parks Department, Citywide Aquatics Program Management.

<sup>17</sup> Youth = under 19 years of age.

<sup>18</sup> Seniors = over 65 years of age.

<sup>19</sup> Summer-only outdoor pool

<sup>20</sup> Closed for 5 months.

<sup>21</sup> Closed for 3 months.

### Swimming Pools Revenues and Operating Expenditures for the Years 1992-96

The following table summarizes the Seattle Swimming Pools' revenues and operating expenses for the years of 1992-96. The data shows growth in revenue and operating expenses for the past five years.

#### **SWIMMING POOLS REVENUES AND OPERATING EXPENDITURES DATA** **FOR THE PERIODS 1992 - 1996<sup>22</sup>**

		REVENUES				
	Swimming Pools	1992	1993	1994	1995	1996
1	Ballard	128,036	160,567	150,555	174,340	203,930
2	Colman	42,292	36,880 <sup>23</sup>	53,415	53,652	63,374
3	Evans	181,354	187,297	173,000 <sup>24</sup>	209,585	208,829
4	Madison	135,004	130,455	127,496	149,724	166,769
5	Meadowbrook	143,433	171,924	182,908	182,509	108,998 <sup>25</sup>
6	Medgar Evers	60,145	65,080	64,229	65,744	59,806 <sup>26</sup>
7	Queen Anne	162,153	163,965	156,291 <sup>27</sup>	158,542 <sup>28</sup>	195,168
8	Rainier Beach	91,204	94,117	98,215	96,820	115,030
9	Southwest	126,581	140,375	121,016 <sup>29</sup>	141,815	155,125
	<b>Total</b>	<b>\$1,070,202</b>	<b>\$1,150,660</b>	<b>\$1,127,125</b>	<b>\$1,232,731</b>	<b>\$1,277,029</b>

		OPERATING EXPENDITURES				
	Swimming Pools	1992	1993 <sup>30</sup>	1994	1995	1996
1	Ballard	258,248	314,099	315,371	362,673	384,900
2	Colman	145,762	141,689	130,691	149,123	135,307
3	Evans	289,758	391,626	449,804	487,013	445,436 <sup>31</sup>
4	Madison	341,253	380,481	396,027	399,485	404,137
5	Meadowbrook	275,118	364,413	374,065	386,755	296,787
6	Medgar Evers	277,046	348,441	368,248	355,422	335,907
7	Queen Anne	291,673	370,319	364,934	386,556	394,433
8	Rainier Beach	254,692	306,004	335,086	357,517	352,622
9	Southwest	281,780	350,850	349,761	373,232	391,717
	<b>Total</b>	<b>\$2,415,330</b>	<b>\$2,967,922</b>	<b>\$3,083,987</b>	<b>\$3,257,776</b>	<b>\$3,141,246</b>

<sup>22</sup> Per SFMS revenue and expenditure reports. Data is unaudited.

<sup>23</sup> Colman is a seasonal outdoor pool and was affected by the weather.

<sup>24</sup> Closed for 5 weeks in 1993.

<sup>25</sup> Closed for 5 months in 1996 for construction.

<sup>26</sup> Closed for 3 months in 1996 for construction.

<sup>27</sup> There were several changes in pool management and many short-term closures.

<sup>28</sup> Closed for 7 weeks in 1995 for construction.

<sup>29</sup> Closed for 3 weeks in 1994.

<sup>30</sup> All Aquatic Center Coordinators in 1993 received pay increases and retroactive pay.

<sup>31</sup> Closed for 7 weeks in 1996 for construction.



### Swimming Pools Revenues and Operating Expenditures for the Years 1992-96

The following table summarizes Seattle Swimming Pools' percentage of operating expenses covered by revenues for the years of 1992-96. The percentage data shows operating expenses covered by revenue varies by pool.

#### **PERCENTAGE OF SWIMMING POOLS OPERATING EXPENDITURES COVERED BY REVENUE<sup>32</sup> FOR THE PERIODS 1992 - 1996**

	<b>Swimming Pools</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>
1	<b>Ballard</b>	50%	51%	48%	48%	53%
2	<b>Colman</b>	29%	26%	41%	36%	47%
3	<b>Evans</b>	63%	48%	38% <sup>33</sup>	43%	47%
4	<b>Madison</b>	40%	34%	32%	37%	41%
5	<b>Meadowbrook</b>	52%	47%	49%	47%	37% <sup>34</sup>
6	<b>Medgar Evers</b>	22%	19%	17%	18%	18%
7	<b>Queen Anne</b>	56%	44%	43%	41% <sup>35</sup>	49%
8	<b>Rainier Beach</b>	36%	31%	29%	27%	33%
9	<b>Southwest</b>	45%	40%	35%	38%	40%
	<b>Average for all Pools</b>	<b>44%</b>	<b>39%<sup>36</sup></b>	<b>37%</b>	<b>38%</b>	<b>41%</b>

<sup>32</sup> Per SFMS revenue and expenditure reports. Data is unaudited.

<sup>33</sup> Evans was closed for 5 weeks in 1994.

<sup>34</sup> Meadowbrook was closed for 5 months in 1996.

<sup>35</sup> Queen Anne was closed for 7 weeks in 1995.

<sup>36</sup> All Aquatic Center Coordinators in 1993 received pay increases and retroactive pay.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The following is the summary of the result of the City Auditor's Office Cash Handling Review Survey Questionnaire<sup>37</sup> sent to all the nine (9) City of Seattle swimming pools. Additional comments from the pools are also shown as footnotes.

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
| 2. Meadowbrook               | 5. Madison      | 8. Ballard       |
| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
<b>• Physical Safekeeping of Cash and Checks</b>									
1. Are adequate physical facilities provided for safeguarding cash?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2. If secure areas are provided, such as safe or locked boxes, are the safe combinations and keys restricted to a minimum number of employees?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Are lists maintained by senior individuals identifying who knows safe combinations and has keys to locked boxes and areas? If yes, are the lists maintained in a secured area?	Yes	Yes	Yes	Yes	Yes	Yes	NO	Yes	Yes
4. Are safes and locked areas locked at all times when unattended?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5. Are safe combinations and keys changed at the transfer or termination of key employees or based on other security reasons. If yes, please provide date last changed.	Yes	Yes	NO	NO <sup>38</sup>	Yes	NO	NO <sup>39</sup>	Yes	NO
6. Are the keys to cashier areas stamped with "Do Not Duplicate"?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7. Are only authorized individuals allowed in the cash handling areas?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

<sup>37</sup> We developed this self-assessment questionnaire as part of our 1996 city-wide survey of cash-handling operations, using guidance from several internal control manuals including the Internal Control Checklist produced by the Municipal Treasurer's Association, the Handbook of Internal Accounting Controls, by Wanda Wallace, Ph.D., the Handbook for Internal Auditors, by William Perry and our own experience in auditing cash-handling operations.

<sup>38</sup> Keys are collected; combination changed approximately 3 years ago.

<sup>39</sup> Not practical since it would require changing frequently.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
| 2. Meadowbrook               | 5. Madison      | 8. Ballard       |
| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
8. Does the cashier have access to a security alarm or buzzer that would alert management or security personnel of robberies or other threatening activities? <sup>40</sup>	Yes	Yes	NO <sup>41</sup>	Yes	NO	Yes	NO <sup>42</sup>	Yes	NO <sup>43</sup>
9. Has the Seattle Police Department or professional security experts evaluated your premises and your security procedures? If YES, please describe changes you have made based on the evaluations. <sup>44</sup>	NO	NO	Yes	NO	NO	NO	NO	NO	NO
10. Has fraud, robbery or other type of incidents occurred in the cash handling area? If Yes, please describe the incident and provide the date and dollar amount of loss. (include all incidents since 1/1/94).	Yes <sup>45</sup>	NO	Yes <sup>46</sup>	NO	NO	NO	NO	NO	Yes
11. Have all the cashiers completed the Finance Department's cash handling training? <sup>47</sup>	NO <sup>47</sup>	Yes <sup>47</sup>	Yes <sup>47</sup>	Yes <sup>47</sup>	NO <sup>47</sup>	NO <sup>47</sup>	Yes <sup>47</sup>	Yes <sup>47</sup>	Yes <sup>47</sup>
• <b>Segregation of Duties</b>									

<sup>40</sup> All pool sites are currently being scheduled for SPD evaluation and it includes review of security alarm.

<sup>41</sup> In process.

<sup>42</sup> Cashier has direct access in emergencies through an open door.

<sup>43</sup> The office and the cashier area are the same.

<sup>44</sup> Pools have Sonitrol for night lockup security.

<sup>45</sup> here was a cash shortage of \$120 in the June 1996 deposit, which was investigated by the Seattle Police Department.

<sup>46</sup> Fall'96 investigated by Seattle Police Dept.

<sup>47</sup> Since training classes are hard to get into and inconvenient, cashiers may work for a period of time at all sites without this training.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
| 2. Meadowbrook               | 5. Madison      | 8. Ballard       |
| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
12. Are all bank statements, deposit slips etc. sent to someone other than the person making the deposit? If Yes, who receives them?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
13. Are the bank statements reconciled on a monthly basis? Who reconciles the bank statement? <sup>48</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14. Are the individuals responsible for the cash receipt function prohibited from signing checks or reconciling the bank statement?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15. Is mail opened by a person who does not prepare bank deposits and does not have access to accounts receivable?	Yes	NO	Yes	Yes	NO	Yes	Yes	Yes	NO
16. Are employees who collect and deposit cash prevented from recording cash receipts and preparing general ledger entries?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>• Cash Receipting</b>									
17. Are all receipts controlled by cash register, pre-numbered receipt slip or invoice or other equivalent means? Please describe the cash receipting controls you use?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
18. Do all the cash registers work properly and are they capable of generating cash register receipts and “Z” reports? <sup>49</sup>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19. Do cashiers record all transactions in the cash register immediately upon receiving money?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

<sup>48</sup> Bank Statements are not reconciled at pool site.

<sup>49</sup> The Micro 2000 cash registers at five pools (Queen Anne, Meadowbrook, Evans, Madison and Southwest) cannot generate cash receipts automatically without the operator’s special intervention to “hand feed” special paper into register prior to finishing the transaction.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
| 2. Meadowbrook               | 5. Madison      | 8. Ballard       |
| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
20. Do the cashiers provide cash register receipts to all customers? <sup>50</sup>	NO	NO	NO	NO	NO	NO	NO	NO	NO
21. Are signs placed at the cashiers area advising the public that a receipt is required? <sup>51</sup>	NO	NO	NO	NO	NO	Yes	Yes	Yes	Yes
22. Is only one cashier individually responsible for each cash drawer at any given time?	Yes	Yes	Yes	Yes	Yes	Yes	NO <sup>52</sup>	Yes	Yes
23. Are employees required to get supervisor's approval before voiding transactions?	Yes	Yes	Yes	Yes	Yes	Yes	NO	Yes	Yes
24. Is the cashing of personal checks made payable to the City prohibited?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
25. Are checks restrictively endorsed 'City of Seattle, For Deposit Only' immediately upon receipt? <sup>53</sup>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
26. Does the cash register 'Z' tape summarize the number of voids, no sales, refunds and other miscellaneous transactions?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
27. Are cash receipt reconciled with the cash register "Z" tapes on a daily basis?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
28. Are the cash register "Z" tapes numbered sequentially, dated and time stamped?	Yes	Yes	Yes	Yes	Yes <sup>54</sup>	Yes	Yes	NO <sup>55</sup>	Yes

<sup>50</sup> Receipts are given upon request at all sites. The five sites with Micro 2000 can only generate a receipt if requested before the transactions is totaled. The four sites with other types of registers are set to generate receipts for each transaction, but only provide them to the customer upon request.

<sup>51</sup> Aquatics Program management has ordered signs to all pools which says "Receipt available upon request".

<sup>52</sup> Only have one cash drawer, new cashier prints cash register "X" tape to verify cash when they start.

<sup>53</sup> Checks for ARC (Advisory Recreation Council) deposit are not restrictively stamped.

<sup>54</sup> Cash register "Z" tapes are not numbered sequentially.

<sup>55</sup> Cash register "Z" tapes are not time stamped but printed.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
| 2. Meadowbrook               | 5. Madison      | 8. Ballard       |
| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
29. Are cash receipts refunds made by check/warrant to the individual making the deposit? <sup>56</sup>	NO	NO	NO	NO	NO	NO	NO	NO	NO
30. Are revenues reviewed periodically for unusual fluctuations? If yes, please describe <sup>57</sup> .	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31. Do you accept credit implement the usage of credit cards in the near future, please provide cards at the cash handling site? If you plan to dates of expected implementation.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
• <b>Cash Depositing:</b>									
32. Are receipts recorded promptly and deposited intact within 48 hours as required by City policy?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
33. Do you prepare deposit slips indicating the funds deposited? If yes, is the person preparing the deposit different from the one who initially received the funds?	Yes	NO	NO	NO <sup>58</sup>	Yes	NO	NO	Yes	Yes
34. Do deposit slips show the amount of each check deposited? <sup>59</sup>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes <sup>60</sup>	Yes
35. Is the make-up of the deposit (amounts of coin, cash denomination or check) clearly documented?	Yes <sup>61</sup>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
36. Are duplicate deposit slips prepared (one sent to the bank and one retained by the organization)?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

<sup>56</sup> No refunds are given at the Pools site. Refunds are sent through Parks Accounting Office.

<sup>57</sup> Performed by Parks accounting office.

<sup>58</sup> Prepared jointly with closing supervisor.

<sup>59</sup> Prepare list on adding machine tape.

<sup>60</sup> Except on large class registration days.

<sup>61</sup> It could be hard to read.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
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| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
37. Do you use tamper-proof deposit bags for deposit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
38. Does a person other than the cashier verify the deposit against the cash receipt?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>• Monitoring</b>									
39. Are receipts accounted for and balanced to receipt records (register tapes, receipt books etc. ) on a daily basis? If yes, is the person different from the one who initially received the funds?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
40. Are all overages and shortages reported to management?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
41. Are unusual variations in revenue investigated by management?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
42. Does management investigate all substantial variations from norms such as cash register voids, no sales, refunds, errors etc.?	Yes	Yes	NO <sup>62</sup>	Yes	Yes	Yes	Yes	Yes	Yes
43. Does an employee outside of the collection function periodically conduct a surprise cash count? <sup>63</sup>	NO	NO	NO	NO	NO	NO	NO	NO	NO
44. Are all original voided or canceled receipts retained and accounted for in the records?	Yes	Yes	Yes	Yes	Yes	Yes <sup>64</sup>	Yes	NO	Yes
45. Are all pre-numbered documents that are voided accounted for?	Yes	N/A	Yes	N/A <sup>65</sup>	Yes	Yes	Yes	Yes	Yes

<sup>62</sup> Most are investigated, but voids and no sales are investigated by the closing staff in charge.

<sup>63</sup> Department no longer has an auditor, and none performed in the last year.

<sup>64</sup> Voided or canceled receipts are recorded on journal tape of cash register.

<sup>65</sup> ARC (Associated Recreation Fund) are recorded on register tape and in receipt book.

### Seattle Swimming Pools Self Assessment of Cash Handling Questionnaire

The heading numbers on the table designate the following swimming pools:

- |                              |                 |                  |
|------------------------------|-----------------|------------------|
| 1. Queen Anne                | 4. Medgar Evers | 7. Rainier Beach |
| 2. Meadowbrook               | 5. Madison      | 8. Ballard       |
| 3. Evans Pool<br>(Greenlake) | 6. Southwest    | 9. Colman        |

	1	2	3	4	5	6	7	8	9
46. Does the cash handling area have written Departmental cash handling policies and procedures? If yes, please send us a copy.	Yes	Yes	Yes	Yes	NO	Yes	Yes	Yes	NO
47. Do you perform criminal checks on new employees?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
48. Are criminal checks made periodically after hire?	NO	NO	NO	NO	NO	NO	NO	NO	NO
49. Are all cashiers required to take annual vacations, and the responsibilities handled by someone else during their absence? <sup>66</sup>	NO <sup>67</sup>	NO	NO	NO	NO <sup>67</sup>	NO	NO	NO	NO <sup>67</sup>

<sup>66</sup> All pools have one permanent part-time cashier position and several intermittent staff. Only permanent employees qualify for vacation. The intermittent staff may continue to work with only occasional short interruptions.

<sup>67</sup> No permanent part-time employees at this time.



### Summary of Telephone Interview of Other Local Jurisdictions

Questions						
	A	B	C	D	E	F
	<b>How many indoor &amp; outdoor pools do you have?</b>	<b>What portion of your expenses are covered by your revenues?</b>	<b>Do you give cash receipts to all the customers who use your registers?</b>	<b>If you have multiple cashiers on duty on any given day, how do you handle transitions between cashiers?</b>	<b>Who has access to your “Z” key or “Z” code for the cash register(s) at your pool?</b>	<b>Do your cashiers/registers track by type of payment (cash, check, or credit card)?</b>
<b>City of Seattle:</b>						
	8 indoor and 1 outdoor pools	Revenues cover approximately 40% of operating and maintenance expenses	No. Only upon request.	Most of the pools do not X out and count cash.	Cashiers and supervisors.	Most of the pools do but some are not programmed for credit cards.
<b>Response of Other Local Jurisdictions:</b>						
1.	We have 14 indoor and 2 outdoor pools.	We recover approx. 52% of our costs, including administration overhead.	Yes. Receipts are offered to all customers.	Yes. Cashiers cash-out.	The manager or one additional person.	Yes.
2.	1 pool, open in the summer only.	We cover approx. 55-60% of our direct costs (not including capital costs).	No. Only upon request.	No.	Only the aquatics manager, pool manager, and senior lifeguard.	No. Equipment won't allow it.
3.	1 indoor and 5 outdoor (outdoor pools operate seasonally).	Revenues cover less than 20% of expenses.	No. Only upon request.	No. Only 1 cashier per day	Only cashiers.	No. Summaries are sent to accounting.
4.	Run programs in 6 indoor pools and 10 outdoor pools. The	Revenues cover about 48% of our operating expenses.	No. Only for transactions that cost more than \$2	Yes. Both cash-out and have own cash drawer.	Just management.	Not always.

### Summary of Telephone Interview of Other Local Jurisdictions

Questions						
	A	B	C	D	E	F
	<b>How many indoor &amp; outdoor pools do you have?</b>	<b>What portion of your expenses are covered by your revenues?</b>	<b>Do you give cash receipts to all the customers who use your registers?</b>	<b>If you have multiple cashiers on duty on any given day, how do you handle transitions between cashiers?</b>	<b>Who has access to your “Z” key or “Z” code for the cash register(s) at your pool?</b>	<b>Do your cashiers/registers track by type of payment (cash, check, or credit card)?</b>
	City owns 2 of the indoor pools and all the outdoor pools.					
5.	1 facility, with 5 pools, wave pool, slides, Jacuzzis, etc.	Last year, we completely covered our operating expenses with about 1% left over.	Yes. Customers need receipts if they want to leave and re-enter the facility.	Yes. Cash-out.	Shift coordinator.	Yes.
6.	26 pools, 17 outdoor and 9 indoor.	Don't know whether pools are self-sustaining.	No. Only upon request.	Our cashiers “Z” out and initial the total, but they don't do a cash count.	Only managers and the head guard on the manager's day off	No. Can't take credit cards.
7.	12 outdoor fill and drain pools and 1 indoor filtration pool. Outdoor pools are open only in the summer.	We recovered about 16% of our operating expenses last year (not including capital costs).	No. Instead we use a permanent ink stamp that doesn't come off in the water.	Own cash drawer.	Only managers.	No. Can't take credit cards.

**Parks Department Action Plan to Improve Swimming Pools Cash Handling Operations**

	<b>Audit Recommendations</b>	<b>Current Status</b>
<b>A.</b>	<b>Controls Over Bank Deposits</b> - Parks Department officials should improve controls over bank deposits by directing:	
<b>1.</b>	<p>Pool managers to keep a log of all deposits cashiers prepare, including who takes the deposit to the bank and when. Such a log would allow pool managers to:</p> <ul style="list-style-type: none"> <li>• determine how many deposits should be in the safe at any given time</li> <li>• to ensure that cashiers have a validated bank deposit slip for each deposit actually made, and</li> <li>• to determine who is responsible for a missing deposit.</li> </ul>	<p>Citywide Aquatics Program management will:</p> <ul style="list-style-type: none"> <li>• require all pools to keep notebooks with copies of their Daily Financial Reporting Forms on hand at the pool sites; and</li> <li>• with input from pool managers and cashiers, develop a form that will track the serial numbers of the plastic tamper proof deposit bags; the dates they are placed in the safe and by whom; and the dates they are removed and deposited in the bank and by whom. <u>This will be accomplished by October 1997.</u></li> </ul>
<b>2.</b>	The Accounting Services Unit to work with Aquatic Center Coordinators follow up on deposits which Aquatic Center Coordinators report as lacking validated bank deposit slips. This follow up would involve checking Seattle Financial Management System (SFMS) records and, after a pre-established period of time, informing Parks and Recreation Department management that validated bank deposit slips are missing. Aquatic Center Coordinators will remain responsible for working with the bank's Customer Service Representative to obtain copies of missing deposit slips which cannot be confirmed using SFMS or other means.	The Accounting Services Unit <u>has already implemented this action</u> , and is willing and able to assist Aquatic Center Coordinators.
<b>3.</b>	Cashiers to record the plastic tamper-proof deposit bag serial numbers on all deposit slips.	Citywide Aquatics Program management informed all Aquatic Center Coordinators and cashiers that this is a requirement and will update the newly revised Swimming Pool Finance Manual <u>by October 1997.</u>

### Parks Department Action Plan to Improve Swimming Pools Cash Handling Operations

	<b>Audit Recommendations</b>	<b>Current Status</b>
<b>B.</b>	<b>Cash Handling at Pool Sites</b> - Parks Department officials should improve cash-handling controls at City swimming pools by:	
<b>1.</b>	Directing cashiers to provide receipts to all customers or make receipts available to all customers and have pool managers display a readily visible sign informing customers that cashiers must offer them a receipt; and upgrading the Micro 2000 cash registers so that they generate cash receipts automatically with each transaction.	Citywide Aquatics Program management agreed to have standardized signs that will visibly display "Receipts Available Upon Request" by <u>September 1997</u> . The Department has prepared a request as part of the 1998 budget review, to add a printer to the five sites <sup>68</sup> with micro 2000 cash registers at a cost of \$6,000 and purchase electronic computerized cash registers for Colman, Ballard and Medgar Evers Pools at a cost of \$15,000. Citywide Aquatics Program management is also currently exploring other options within the Parks Department for funding the upgrades.
<b>2.</b>	Requiring pools to program their cash registers so that cashiers process transactions as uniformly as possible between locations and dedicating the resources necessary to program the pools' five Micros 2000 computers so that they: a) contain all the relevant keys needed for adequate internal controls over cash handling operations; provide attendance data electronically, eliminating the need for manual tracking; and allow downloading data directly onto a computer (for example, PC/LAN) system for monthly and daily reports. Citywide Aquatics Program management should develop policies and procedures for the uniform use of cash register keys and ensure that all cashiers are trained in their appropriate use. <sup>69</sup>	Citywide Aquatics Program management is currently evaluating the financial systems equipment at some of the pool sites. Citywide Aquatics Program management has established a committee, composed of the Citywide Aquatics manager, the Aquatics Program Coordinator, the Evans Pool Aquatics Center Coordinator, and a pool cashier working on the standardized programming of cash registers. They will be working with the supplier of the Micro 2000s and running a test operation this summer at one site with the goal of having six sites functioning the same <u>by January 1, 1998</u> . The test operation includes the ability to download data from the register directly onto a PC. The Aquatics Program Coordinator has this as his top work program priority starting <u>in September 1997</u> .

<sup>68</sup> Evans, Madison, Meadowbrook, Queen Anne and Southwest.

<sup>69</sup> Such policies might require the approval of the pool manager or on-duty supervisor for all voided transactions or forbid use of the NO SALE key to record attendance (since management should be able to use the NO SALE key to track how many times the cashier opens the register for such non-sales purposes as providing change for customers).

### Parks Department Action Plan to Improve Swimming Pools Cash Handling Operations

	<b>Audit Recommendations</b>	<b>Current Status</b>
<b>3.</b>	Requiring on-duty cashiers to “cash out” (that is, run an “X” tape and perform a cash count) when a new cashier comes on duty.	Citywide Aquatics Program management estimates that it will take cashiers an extra hour a day at an estimated budget cost of \$32,000 a year, to overlap cashiers shifts so they can cash-out between cashiers, and at the end of the day overlap with the supervisor to run a “Z” tape. As such, the Office of City Auditor will work with the Citywide Aquatics Program management to try to identify and <u>implement by October 1997</u> other compensating controls which may accomplish the same goal at lesser cost.
<b>4.</b>	Restricting access to the “Z” tape key/code, which allows cash registers to summarize all preceding transactions, unless the Department can devise a compensating control. Such compensating controls include having the supervisor present when the cashier runs the “Z” tape at the end of all registration days; (once or twice a month), making sure all cash registers have opening and closing balances on the “Z” tape; and having the supervisors review this balance on a daily basis.	According to Citywide Aquatics Program management, most cashiers have access to both the “X” and “Z” codes on their machines. While most pools try to have at least two people there when the “Z” tapes are run (the cashier and a supervisor), this requirement is not always realistic because the number of staff on duty at any given time is limited. For example, frequently the supervisor (pool manager or head lifeguard) has pool side duties during the time the cashier cashes out, and leaving these duties to assist the cashiers could create safety hazards for pool users. As such, the Office of City Auditor will work with the Citywide Aquatics Program Management to implement the compensating controls <u>by October 1997</u> .
<b>5.</b>	Requiring cashiers to itemize checks on all deposit slips or attach an adding machine tape to the deposit slip. The Aquatics Center Coordinators should periodically verify that the check and cash amounts on the “Z” tapes attached to the Daily Financial Reporting Forms match the amounts shown on the corresponding deposit slips.	Citywide Aquatics Program management believes that <u>this action has already been implemented</u> by all pools, and will follow up with any site that indicated on their survey that they were not doing so. The Aquatic Center Coordinators agreed to periodically verify the cash and check amounts on the “Z” tapes with the amounts shown on the corresponding deposit slips, insuring that, for each pool, a week’s worth of tapes are verified on a monthly basis.

### Parks Department Action Plan to Improve Swimming Pools Cash Handling Operations

	Audit Recommendations	Current Status
<b>C.</b>	<b>Management Oversight</b> - The Aquatics Program of the Parks Department should:	
<b>1.</b>	Develop, in conjunction with the Accounting Services Unit, cash handling training for cashiers that is specific to pool operations, and available at times and locations convenient for pool staff.	<p>Citywide Aquatics Program management has agreed to this action and <u>will perform the first training on September 30, 1997</u>. The responsibility for routine training of new staff will be handled on site by the permanent part-time (PPT) cashier. Per the revised Swimming Pool Finance Manual, the Aquatic Center Coordinator at each site is responsible for insuring that the new cashiers at their sites are properly trained. Citywide Aquatics Program management agrees that the training should focus on the operation of the cash register, cash counts, as well as public information and programming and are willing to help define the minimum elements to be included in the training. Management is willing to develop a checklist of the items that should be covered in training on which each new cashier would have to sign off. The checklist would then be kept at the pool sites and management could periodically check, as part of the surprise cash counts, whether the required training has occurred.</p> <p>In addition, Citywide Aquatics Program management agreed to run their own training every six months for the purpose of insuring standardized operation and completion of financial procedures and reporting. Management recommends that the PPT cashier attend both sessions and the intermittent cashiers at least once. The Aquatics Program Coordinator will also check with Accounting Services before they conduct their training to obtain their input on items that should be included or reviewed in the training sessions.</p>
<b>2.</b>	Reconcile inventory of swim passes at least at year end to ensure that all tickets have been accounted for. The Aquatics Program should keep a separate sign-out sheet for each pool to easily reconcile the total number of passes it has issued to a particular pool with the total number sold and returned.	Separate sign-out sheets were <u>put in place on March 25, 1997</u> . Citywide Aquatics Program management agreed to periodically verify the ticket inventory at pool sites as part of its surprise cash counts, and to reconcile the overall inventory at year end.
<b>3.</b>	Conduct surprise cash counts at all pool locations	Citywide Aquatics Program management has agreed to this action and <u>has already taken</u>

### Parks Department Action Plan to Improve Swimming Pools Cash Handling Operations

	<b>Audit Recommendations</b>	<b>Current Status</b>
	randomly throughout the year, including immediately after such busy times as swim class registrations. These surprise cash counts should include a count of the pool's inventory of unused swim passes and a reconciliation of the physical count with the record balance.	<p><u>part in one surprise cash count.</u> We will continue to work with them to set up a scheduling, reporting and recording system. Per our discussions with them to date, the following has been agreed upon:</p> <ul style="list-style-type: none"> <li>Records documenting the results of these surprise cash counts should be kept by Citywide Aquatics Program management. Material discrepancies in cash or other City assets discovered in surprise counts should be reported to the Office of City Auditor, and loss reports should be filed with the appropriate parties per RCW 43.09.260.</li> <li>Items that should be included in a surprise cash count include: 1) reconciling the cash balance in the register with an interim summary "X" tape, 2) verifying the swim ticket inventory (including whether the Aquatic Center Coordinator signed for tickets that were sold out-of-sequence), 3) verifying that a bank deposit log is kept on site and that all deposits are accounted for, 4) checking whether all cashiers assigned to the site have training verification forms on file, and 5) determining the last time the safe combination was changed and who currently has access to it.</li> <li>The Office of City Auditor to provide training for persons identified to perform the surprise cash count.</li> </ul>
<b>D.</b>	<b>Security at Pools Sites - The Parks Department needs to require pools to:</b>	
<b>1.</b>	Change safe combinations regularly and especially when changes in pool management occur. Explore options, such as drop safes, that would reduce the number of staff who need to have the safe combination.	Each Division's Recreation manager has responsibility for insuring that this occurs. Safe combinations should be changed after key changes in personnel, or at least <u>every 18 months.</u> Citywide Aquatics Program management will periodically check whether safe combinations have been changed as part of their surprise cash counts.
<b>2.</b>	Ensure that cashiers at all pools have access to a security alarm or buzzer.	Security reviews by the Seattle Police Department (SPD) are <u>now underway at Rainier Beach and Southwest Pools.</u> The Citywide Aquatics Program manager is obtaining recommendations from SPD on the design of the new Magnolia Pool. SPD is being asked to develop a recommendation about the location and function of alarm systems.

### Parks Department Action Plan to Improve Swimming Pools Cash Handling Operations

	<b>Audit Recommendations</b>	<b>Current Status</b>
<b>3.</b>	Schedule Seattle Police Department security evaluations of all pool facilities, particularly either before performing renovations or at scheduled maintenance shut-downs. These evaluations should include recommendations about acquiring and using appropriate alarm systems.	Security reviews by the Seattle Police Department (SPD) are <u>now underway at Rainier Beach and Southwest Pools.</u>
<b>4.</b>	Request criminal background checks which focus on prior financial improprieties on all newly hired cashiers and all employees newly transferred to cash-handling functions. Also conduct background checks periodically (for example, every three years) during a cashier's employment.	The Parks Department Human Resources Unit <u>is in the process of implementing</u> this action by working with the Seattle Police Department and the Washington State Patrol to determine their options for obtaining criminal background checks.
<b>E</b>	<b>Consolidation of Cash Handling Operations</b>	
	The Parks Department needs to establish a committee to develop a work plan for consolidating the cashing and cash handling operations at the three new "super-centers" with consolidated entrance lobbies. The work plan should include establishing new cash handling policies and procedures, securing funding to purchase new equipment (cash registers), selecting the new equipment and any necessary software, and developing a training program for employees.	Citywide Aquatics Program management <u>has formed a committee</u> , called the Complex Finances Committee, to look at this issue. Committee members include: the Citywide Aquatics Manager and Aquatics Program Coordinator, representatives from the North Division, representatives from the South Division, four members from the Finance and Administration Division, and one ARC representative. They have been meeting on a monthly basis; formed subgroups to address combining financial operations, improving security, exploring hardware and software options (both short-term and long-term solutions), and researching innovations in other financial areas; and have drafted a "Complex Financial Management" proposal. They have developed a final plan and are now working on implementing it. <u>Their goal is to have a consolidated system in place by June 23, 1997 when the Rainier Beach Community Center is scheduled to reopen (the pool is scheduled to reopen on July 28, 1997).</u>



**Parks Department's Response to Our Audit Report**

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## Office of City Auditor Report Evaluation Form

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Report: **Improving Accountability Over Swimming Pools' Cash Handling, July 7, 1997**

Please rate the following elements of this report by checking the appropriate box:

	Too Little	Just Right	Too Much
Background Information			
Details			
Length of Report			
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Potential Impact			

Suggestions for our report format: \_\_\_\_\_

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